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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Tomohiro KONDO et al.

Title:

SURFACE FINISHING APPARATUS AND RELATED

METHOD

Appl. No.:

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Hadi SHAKERI

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Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated December 7, 2007, concerning the above-referenced patent application.

Remarks/Arguments begin on page 2 of this document.